

Non-Departmental Accounts

MISSION STATEMENT

Non-Departmental Accounts (NDAs) contain expenditure items essential to the operation of the County government, which do not fall within the functional assignment of any department or agency, or which provide for expenditures related to more than one department or agency.

In FY07, 34 non-departmental accounts are funded. Two NDAs are not recommended for funding, the Board of Investment Trustees and Restricted Donations. The four full-time positions with the Board of Investment Trustees are charged to the Retirement Fund, and 0.9 workyears are charged to the Compensation and Employee Benefits Adjustments NDA for deferred compensation management.

BUDGET OVERVIEW

The total recommended FY07 Operating Budget for the Non-Departmental Accounts is \$107,015,660, an increase of \$3,923,040 or 3.8 percent from the FY06 Approved Budget of \$103,092,620. Personnel Costs comprise 2.9 percent of the budget for two full-time positions for 2.9 workyears. Operating Expenses and Capital Outlay account for the remaining 97.1 percent of the FY07 budget.

PROGRAM CONTACTS

Contact Alexandra Shabelski of the Office of Management and Budget at 240.777.2785 for more information regarding this department's operating budget.

PROGRAM DESCRIPTIONS

Arts and Humanities Council

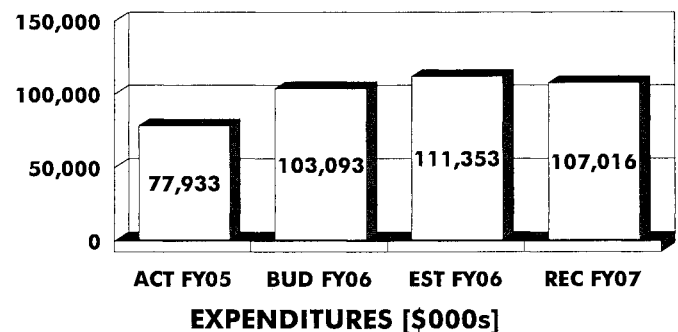
This NDA provides funding for the Arts and Humanities Council of Montgomery County (AHCMC), the County's designated local arts and humanities agency. Taxpayer support of the Arts and Humanities Council includes: grants to arts and humanities organizations, artists, and scholars; technical assistance and other support services for individuals and other organizations in the County; and operating expenses for AHCMC. The County's contribution is implemented by a contract between the Department of Recreation and AHCMC.

The Arts and Humanities Council's mission is to promote, support, and expand cultural activities in the County and to help integrate them into the lives of all residents. AHCMC coordinates services to more than 300 arts and humanities organizations and over 300 individual artists and scholars in the County. Its activities include: providing grants and fellowships to individuals, scholars, and arts and humanities organizations; providing technical assistance to arts and humanities organizations; sponsoring cultural events; publishing and maintaining on its website a comprehensive calendar of cultural

Program Summary

	Expenditures	WYs
Arts and Humanities Council	4,171,400	0.0
Board of Investment Trustees	0	0.0
Boards, Committees, and Commissions	15,000	0.0
Charter Review Commission	500	0.0
Closing Cost Assistance	144,080	0.0
Community Grants	6,482,880	0.0
Compensation and Employee Benefits Adjustments	3,376,040	1.9
Conference and Visitors Bureau	592,900	0.0
Conference Center	594,850	1.0
Council of Governments	734,500	0.0
County Associations	64,290	0.0
Desktop Computer Modernization	6,470,880	0.0
Future Federal/State/Other Grants	10,000,000	0.0
Grants to Municipalities in Lieu of Shares Tax	28,020	0.0
Group Insurance for Retirees	23,924,080	0.0
Historical Activities	362,530	0.0
Homeowners' Association Road Maintenance Reimburse.	392,510	0.0
Housing Opportunities Commission	5,486,710	0.0
Inauguration & Transition	100,000	0.0
Independent Audit	326,190	0.0
Interagency Technology, Policy, & Coordinating Comm.	30,000	0.0
Judges Retirement Contributions	3,740	0.0
Leases	14,202,430	0.0
Motor Pool Fund Contribution	1,104,000	0.0
Municipal Tax Duplication	7,488,240	0.0
Prisoner Medical Services	10,000	0.0
Public Technology, Inc.	27,500	0.0
Restricted Donations	0	0.0
Risk Management (General Fund Portion)	8,938,480	0.0
Rockville Parking District	130,000	0.0
State Positions Supplement	173,470	0.0
State Retirement Contribution	848,350	0.0
Takoma Park Library Annual Payment	103,620	0.0
Takoma Park Police Rebate	564,670	0.0
Working Families Income Supplement	10,123,800	0.0
Totals	107,015,660	2.9

Trends



events in the County; coordinating cultural activities; sponsoring and overseeing the presentation of an annual cultural fair; providing staff support for the County's Public Arts Trust; and implementing the County's first community cultural plan. AHCMC is headquartered in Bethesda, Maryland, and receives support from the State of Maryland, Montgomery County, regional foundations, and private support.

In Fiscal Year 2006, County Council directed that all arts and humanities grants appear in the Arts and Humanities Council NDA. Arts and humanities-related grants include Cultural Facility Improvement Grants, and, new in Fiscal Year 2007, Transition Grants. A complete list of these grants is located within the FY07 Recommended Changes table at the end of this section.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	3,963,600	0.0
FY07 CE Recommended	4,171,400	0.0

Board of Investment Trustees

The mission of the Board of Investment Trustees is to manage prudent investment programs for the members of the Employee Retirement Plans and their beneficiaries. Expenditures associated with this program are funded from the Employees' Retirement System (ERS), Retirement Savings Plan (RSP), and the General Fund on behalf of the Montgomery County Deferred Compensation Plan (DCP) trust funds and are, therefore, not appropriated here. The Board of Investment Trustees manages the assets of the ERS through its investment managers in accordance with the Board's asset allocation strategy and investment guidelines. The Board also administers the investment programs for the RSP and DCP. The Board consists of 13 trustees including: the Directors of Human Resources, Finance, Management and Budget, and the Council Staff; one member recommended by each employee organization; one active employee not represented by an employee organization; one retired employee; two members of the public recommended by the County Council; and two members of the general public.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	0	0.0
FY07 CE Recommended	0	0.0

Boards, Committees, and Commissions

There are approximately 800 members of County boards, committees, and commissions, created by law or resolution, who serve the County for a variety of purposes. These funds provide for the reimbursement of certain expenses incurred by eligible members of boards, committees, or commissions while on official business and/or for expenses related to the establishment of any new boards, committees, or commissions.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	15,000	0.0
FY07 CE Recommended	15,000	0.0

Charter Review Commission

Section 509 of the County Charter requires that a Charter Review Commission be appointed by the County Council every four years, within six months after the Council assumes office, for the purpose of studying the Charter. The Commission shall report at least once to the Council on the Commission's activities within one year after appointment. Commission reports shall be submitted not later than May 1 of every even-numbered year. The reports shall contain recommendations concerning proposed Charter amendments, if any. This NDA provides for the expenses of the Commission.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	1,000	0.0
FY07 CE Recommended	500	0.0

Closing Cost Assistance

This NDA provides financing for real estate closing cost expenses to assist moderate- to middle-income home buyers. Eligible first-time home buyers can receive a seven-year loan under the program to help pay the settlement expense of a home purchase. The maximum amount of loans is the lesser of \$7,500 or five percent of the sale price of the single-family residence. The Housing Opportunities Commission (HOC) administers and operates the program. As part of an arrangement between HOC and the Federal National Mortgage Association (Fannie Mae), the County has established this account to help defray program operating costs incurred by HOC.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	136,830	0.0
FY07 CE Recommended	144,080	0.0

Community Grants

This NDA provides one-time grants directly to organizations in the community. A complete list of grantees is located within the FY07 Recommended Changes table at the end of this section. Included in this NDA are:

- Community Empowerment Grants, one-time grants to promote direct services to community residents and enhance community pride, self-sufficiency and community participation;
- Community Grants, one-time grants to organizations that leverage Federal, State, and/or private funding or improve the quality of life for County residents;
- Community Service Grants, one-time grants for capital purchases that support health and human service activities.

In Fiscal Year 2006, all arts and humanities grants were transferred from the Community Grants NDA and the Support for the Arts NDA to the Arts and Humanities Council NDA.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	4,898,070	0.0
FY07 CE Recommended	6,482,880	0.0

Compensation and Employee Benefits Adjustments

This NDA contains a General Fund (\$3,092,260) and a Grant Fund (\$283,780) appropriation, and provides funding for certain personnel costs related to adjustments in employee and retiree benefits, pay-for-performance awards for employees in the Management Leadership Service and non-represented employees, Deferred Compensation Management, and unemployment insurance.

Non-Qualified Retirement Plan: This provides funding for that portion of a retiree's benefit payment that exceeds the Internal Revenue Code's \$415 limits on payments from a qualified retirement plan. Payment of these benefits from the County's Employees' Retirement System (ERS) would jeopardize the qualified nature of the County's ERS. The amount in this NDA will vary based on future changes in the Consumer Price Index (CPI) affecting benefit payments, new retirees with a non-qualified level of benefit, and changes in Federal law governing the level of qualified benefits.

Deferred Compensation Management: These costs are for management expenses required for administration of the County's deferred compensation program. Management expenses include legal and consulting fees, office supplies, printing and postage, and County staff support.

Management Leadership Service: Performance-Based Pay Awards: In FY99, the County implemented the Management Leadership Service (MLS) which includes high level County employees with responsibility for developing and implementing policy and managing County programs and services. The MLS was formed for a number of reasons including: improving the quality and effectiveness of service delivery through management training, performance accountability, and appropriate compensation; providing organizational flexibility to respond to organizational needs; allowing managers to seek new challenges; and developing and encouraging a government-wide perspective among the County's managers. MLS employees are not eligible for service increments.

Unemployment Insurance: The County is self-insured for unemployment claims resulting from separations of service. Unemployment insurance is managed by the Office of Human Resources through a third party administrator who advises the County and monitors claims experience.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	2,061,230	2.2
FY07 CE Recommended	3,376,040	1.9

Conference and Visitors Bureau

The Conference and Visitors Bureau (CVB) promotes Montgomery County as a tourist destination site to meeting planners, group tour operators, and travel writers; develops and distributes publications on points of interest to tourists; and conducts public information campaigns promoting tourism and event facilitation in Montgomery County. The CVB coordinates with the State Department of Tourism, State Film Office, and nationally recognized events, such as the Booz Allen Classic golf tournament, to promote tourism growth in Montgomery County. The CVB operates on contract with the Department of Economic Development. Funding is based on 3.5 percent of hotel/motel tax revenues.

The CVB also pursues additional marketing opportunities brought about by the opening of new cultural and recreational venues such as the Montgomery County Conference Center, the Strathmore Concert Hall, and the Soccerplex. In addition to maintaining a visitor information center in Germantown off of I-270, the CVB also provides visitor information services at the Conference Center during peak periods.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	478,100	0.0
FY07 CE Recommended	592,900	0.0

Conference Center

Prior to FY06, the Conference Center NDA primarily provided for pre-opening expenses. Since the Conference Center opened in November, 2004, the NDA has expanded its scope to fund:

- A full-time position to manage the operational and fiscal oversight of the Conference Center complex;
- Non-routine or major repairs, alterations, improvements, renewals, and replacements; and
- The designated reserve required by the management agreement with Marriott International, Inc.

Funding is also included to reimburse the contractor for costs not covered by operations during accounting periods when losses occur. These costs will be offset by contractor payments to the County during accounting periods with operating gains.

Revenues consisting of net operating income from the Conference Center and land rent from the hotel are also reflected in the NDA.

Twenty percent of the County's net proceeds from Conference Center operations will be retained for investment in marketing and facility improvements that will increase Conference Center usage. All proposed investment expenditures will be reviewed and approved by the Conference Center Management Committee.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	605,810	1.0
FY07 CE Recommended	594,850	1.0

Council of Governments

The Metropolitan Washington Council of Governments (COG) is a voluntary association of major local governments in the Washington Metropolitan Area. COG seeks to provide regional answers to, and coordination of, area-wide issues such as air and water pollution, day care, housing, crime, water supply, land use, and transportation.

This NDA reflects Montgomery County's share of the organization's operation plus special COG initiatives. Additionally, the contribution supports the Cooperative Purchasing Program; the Anacostia Restoration Fund; the Regional Environmental Fund; the Airport Noise Abatement Program; and a membership fee for participation on a regional housing committee.

As in previous years, the Washington Suburban Sanitary Commission will provide Montgomery County's contribution to support the Water Resources Management Planning Program, the Blue Plains Users, and the Potomac River Regional Monitoring Program.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	697,080	0.0
FY07 CE Recommended	734,500	0.0

County Associations

This NDA funds Montgomery County membership dues to the National Association of Counties (NACo) and the Maryland Association of Counties (MACo).

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	62,180	0.0
FY07 CE Recommended	64,290	0.0

Desktop Computer Modernization

The Desktop Computer Modernization (DCM) program was developed by the Department of Technology Services (DTS) and is based on a best practices approach to maintaining a modern and cost effective computing environment in the County. The program reduces the Total Cost of Ownership (TCO) of PCs through standardization, asset management, and maintenance services. DCM includes the centralized management, support, and maintenance of PCs and the annual replacement of one-fourth of managed PCs. The program also includes PC-related training and software.

This NDA includes funding for Help Desk support, management, maintenance, and replacement of PCs.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	6,016,660	0.0
FY07 CE Recommended	6,470,880	0.0

Future Federal/State/Other Grants

This NDA enables the County to implement new grant-funded programs up to \$100,000 each and provides funds for grant continuations and enhancements without having to process individual supplemental appropriations through the County Council. Upon approval by the County Executive, funds in this program are transferred to the receiving department's grant account.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	10,000,000	0.0
FY07 CE Recommended	10,000,000	0.0

Grants to Municipalities in Lieu of Shares Tax

This NDA funds payments required in accordance with State law. The 1968 Session of the General Assembly revised the tax structure to include a County income tax. As part of this restructuring, the shared tax on banks and financial institutions was eliminated, and a provision was adopted which requires counties to pay annually to municipalities the amount (\$28,020) which had been received by the municipalities in FY68.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	28,020	0.0
FY07 CE Recommended	28,020	0.0

Group Insurance for Retirees

Group insurance is provided to an estimated 3,800 retired County employees and survivors, as well as retirees of participating outside agencies. Employees hired before January 1, 1987, are eligible upon retirement to pay 20 percent of the premium for health and life insurance for the same number of years (after retirement) that they were eligible to participate in the group insurance plan as an active employee. The County government pays the remaining 80 percent of the premium. Thereafter, these retirees pay 100 percent of the premium. Employees hired before January 1, 1987, are also offered the option at retirement to convert from the 20/80 arrangement to a lifetime cost sharing option.

Employees hired after January 1, 1987, are eligible upon retirement for a lifetime cost sharing option under which the County pays 70 percent of the premium and the retiree pays 30 percent of the premium for life for retirees who were eligible to participate in the County group insurance plan for 15 or more years as active employees. Minimum participation eligibility of five years as an active employee is necessary to be eligible for the lifetime plan. The County will pay 50 percent of the premium for retirees with five years of participation as an active employee. The County contribution to the payment of the premium increases by two percent for each additional year of participation up to the 70 percent maximum.

On March 5, 2002, the County Council approved a one-time opportunity for retirees still under the 20/80 arrangement with

an expiration date to elect the lifetime cost sharing arrangement. The new percentage paid by the County for those electing this arrangement ranges from 50 percent to 68 percent, depending upon years of active eligibility under the plan and years since retirement. The cost sharing election process has been completed.

The budget does not include employer contributions from participating outside agencies.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	21,587,860	0.0
FY07 CE Recommended	23,924,080	0.0

Historical Activities

This NDA contains a General Fund (\$337,530) and a State (\$25,000) appropriation, and provides funding for the following agencies and programs:

- **Historic Preservation Commission:** The Historic Preservation Commission's main responsibility is to administer the historic preservation ordinance including recommending Montgomery County sites of potential historical significance. These efforts are administered by the Maryland-National Capital Park and Planning Commission (M-NCPPC).
- **Historic Preservation Grant Fund:** The Historic Preservation Grant Fund is administered through the Historic Preservation Commission. The Historic Preservation Commission accepts proposals from County historical groups which compete for grant funding for historically significant or educational projects. Currently, historic preservation grant awards are recommended by the Historic Preservation Commission and executed by M-NCPPC.
- **Historical Society:** Funding for the Montgomery County Historical Society provides support for the Society's Education Program staff, educational and outreach programs for County residents, and to maintain the Historical Society's research library and museums.
- **Maryland Historic Grant:** The Maryland Historic Grant is a matching grant whereby the State of Maryland provides funds for historic preservation, and Montgomery County contributes matching funds totaling 25 percent of the State grant. These grant funds are passed through the County to M-NCPPC, which uses the dollars in its historic activity endeavors.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	379,510	0.0
FY07 CE Recommended	362,530	0.0

Homeowners' Association Road Maintenance Reimburse.

This NDA provides a partial reimbursement to homeowners' associations (HOAs) for their maintenance of certain privately-owned roadways. The payment is currently restricted to through roadways, accessible to the public, which are one-quarter mile or longer and which provide vehicular access to more than four dwelling units. In FY97, an Executive Regulation was enacted allowing homeowners' associations to request that their roadways be deemed "private maintenance roads." This designation qualifies the HOA for State reimbursement of their roadway maintenance costs. The County annually submits to the State its estimate of reimbursable miles, including those accepted as private maintenance roads. The State then reimburses the County and, subsequently, the County forwards the funds to HOAs.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	276,390	0.0
FY07 CE Recommended	392,510	0.0

Housing Opportunities Commission

The Housing Opportunities Commission is a public corporation established by Maryland law to act as a builder, developer, financier, owner, and manager of housing for people of low- and moderate- (eligible) income. The Commission also provides eligible families and individuals with affordable housing and supportive services.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	4,964,070	0.0
FY07 CE Recommended	5,486,710	0.0

Inauguration & Transition

The Montgomery County Charter provides for the quadrennial election of a County Executive and County Council. This NDA provides for a ceremony and smooth transition of the County Executive and County Council every four years.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	0	0.0
FY07 CE Recommended	100,000	0.0

Independent Audit

Section 315 of the County Charter requires the County Council to contract with a Certified Public Accountant for an independent post audit of all financial records and actions of the County, its officials, and employees. By County law, the Office of Legislative Oversight is the designated administrator for this contract, which also includes certification of the Federal Transit Act (FTA) Grant and audits of tax-funded expenditures by the independent Fire and Rescue Corporations.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	313,640	0.0
FY07 CE Recommended	326,190	0.0

Interagency Technology, Policy, & Coordinating Comm.

This NDA supports the operation of the Interagency Technology Policy and Coordination Committee (ITPCC). The ITPCC was chartered by the Montgomery County Council to promote strategic planning and coordination in the use of information technology among County agencies. The ITPCC reports biannually to the County Council. By regularly convening the agencies' chief executive and chief information officers, the ITPCC provides an effective forum for the coordinated implementation of technology policies and guidelines. Additionally, the ITPCC facilitates interagency communication, the evaluation and sharing of new technologies and advises policy makers on the strategic uses of technology.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	30,000	0.0
FY07 CE Recommended	30,000	0.0

Judges Retirement Contributions

This NDA provides pensions for retired Judges who were on the bench prior to 1968 in the Circuit Court and the People's Court (District Court) of Montgomery County and for their surviving spouses.

The Circuit Court pension is calculated at one percent of the net supplement paid by the County to the salaries of the Circuit Court Judges as of May 31, 1968, multiplied by the number of years of active service as a Judge (up to a maximum of 20 years). The surviving spouse receives one-half of the pension to which the Judge would have been entitled. The benefits are provided for in Section 12-10 of the Montgomery County Code.

The People's Court (District Court) pension is based on the current salary of a District Court Judge. A retired Judge receives 60 percent of the current salary of a District Court Judge, while a surviving spouse receives one-half of the pension to which the Judge would have been entitled. The benefits are provided for in Article 73B, Section 63(b) of the Annotated Code of Maryland. This NDA may be increased to include a cost of living adjustment at a rate equal to that approved for District Court Judges by the General Assembly. If a cost of living adjustment is approved next fiscal year, the NDA will be adjusted as necessary by a year-end transfer.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	3,740	0.0
FY07 CE Recommended	3,740	0.0

Leases

This NDA provides the funds necessary to lease privately owned real estate to accommodate County programs. Real estate property leased by the County includes: office, warehouse, and retail space; hangar facilities; child care space in schools, parking spaces and space for communication antennas. Leasing property allows the County the flexibility to locate programs in the communities they serve. Leasing provides space for programs to operate when there is no County-owned space available. Further, it is an economical way to procure highly specialized, location sensitive or temporary space. Currently, there are approximately 80 leased facilities. The FY07 budget will support eight new leases some of which are short-term leases. The inventory of leases is constantly shifting as new leases are added and existing leases are terminated.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	12,745,120	0.0
FY07 CE Recommended	14,202,430	0.0

Motor Pool Fund Contribution

This NDA funds the acquisition of new, additional Motor Pool fleet vehicles, as opposed to replacement vehicles which are financed through an established chargeback mechanism.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	1,010,500	0.0
FY07 CE Recommended	1,104,000	0.0

Municipal Tax Duplication

The Montgomery County Tax Duplication Program, authorized by Chapter 30A of the Montgomery County Code, reimburses municipalities for those public services they provide that would otherwise be provided by the County. County Council Resolution No. 9-1752, enacted April 27, 1982, increased the scope of program coverage from street-related expenditures to include other public services, such as Police Supplemental Aid; Animal Control; Elderly Transportation and Nutrition; Parks Maintenance; Zoning; Board of Appeals; and Human Rights.

This program was reviewed in FY96 and technical formula amendments proposed. The changes were approved, and payment calculations since then are prepared in accordance with County Council Resolution No. 13-650, adopted September 10, 1996. Specifically, as the exact payment amount for the current year cannot be determined until both Municipal and County books are closed, reimbursements are based on the final audited cost of performing eligible services during the fiscal year two years prior to the budget year. Also, reimbursements are now made at the County's cost and not at "the lesser of County or Municipal costs" of eligible service provision.

Finally, payments to municipalities are also made from other sources, including Cable TV Franchise Fees, Grants in Lieu of Shares Tax, Non-Departmental Accounts, and as part of the County's Community Development Block Grant.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	7,306,890	0.0
FY07 CE Recommended	7,488,240	0.0

Prisoner Medical Services

This NDA provides reimbursements to physicians and hospitals for medical care provided to individuals in the custody of any Montgomery County law enforcement agency, with the exception that offenders committed to the custody of the Department of Correction and Rehabilitation (DOC) receive medical treatment paid for by the budget of that department (to the degree not paid for by Workers' Compensation, personal medical insurance, the Federal government, or other appropriate and available outside resources). DOC manages this account and, with the assistance of the County Attorney, determines which costs are the responsibility of the County. All bills are reviewed for appropriateness of cost by a private contractor prior to payment.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	10,000	0.0
FY07 CE Recommended	10,000	0.0

Public Technology, Inc.

Funds are budgeted each year to continue membership in Public Technology, Inc. (PTI) as the County's research and development link with the National Association of Counties. Annual dues, unchanged since 1991, cover research and development assistance for innovative projects; access to a computerized information-sharing network; and membership in the Urban Consortium. The County participates in, and has received grants as a result of, initiatives in task forces on energy, solid waste, and telecommunications. PTI, as an organization, specializes in the research and assessment of ideas of interest to local governments for increasing efficiency, reducing costs, improving services, and solving problems. A current emphasis is on public enterprise, toward helping local governments identify and capture potential sales from products and information that are outcomes of government investment.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	27,500	0.0
FY07 CE Recommended	27,500	0.0

Restricted Donations

This NDA was established to comply with the requirements of Government Accounting Standards Board Statement No. 34 (GASB 34) by budgeting for the receipt of private donations for County programs. The proceeds of the former Expendable Trust Fund accounts and other miscellaneous funds have been transferred to the Restricted Donations Special Revenue Fund. Appropriation authority to spend additional donations received during the year is provided through the County Council Resolution for the Approval of and Appropriation for the Operating Budget of the Montgomery County Government. The

budget resolution provides that the unexpended balance in this fund at the end of the fiscal year is reappropriated by the County Council for the next fiscal year; and if needed, the Restricted Donations NDA can receive transfers from the Future Federal, State, or Other Grants NDA for any individual donations up to \$100,000.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	0	0.0
FY07 CE Recommended	0	0.0

Risk Management (General Fund Portion)

This NDA funds the General Fund contribution to the Liability and Property Coverage Self-Insurance Fund. The Self-Insurance Fund, managed by the Division of Risk Management in the Department of Finance, provides comprehensive insurance coverage to contributing agencies. Contribution levels are based on the results of an annual actuarial study. Special and Enterprise Funds, as well as outside agencies and other jurisdictions, contribute to the Self-Insurance Fund directly. A listing of these member agencies and the amounts contributed can be found in the Risk Management Program section of the Department of Finance.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	13,254,760	0.0
FY07 CE Recommended	8,938,480	0.0

Rockville Parking District

This NDA provides funding towards the redevelopment of the City of Rockville Town Center and the establishment of a parking district. The funding reflects a payment from the County to the City of Rockville for County buildings in the Town Center development and is based on the commercial square footage of County buildings.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	130,000	0.0
FY07 CE Recommended	130,000	0.0

State Positions Supplement

This NDA provides for the County supplement to State salaries and fringe benefits for secretarial assistance for the resident judges of the Maryland appellate court and for certain employees in the Office of Child Care Licensing and Regulation in the Maryland State Department of Human Resources.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	168,380	0.0
FY07 CE Recommended	173,470	0.0

State Retirement Contribution

This NDA provides for the County's payment of two items to the State Retirement System:

- Maryland State Retirement System: Unfunded accrued liability, as established by the Maryland State Retirement System (MSRS), for employees hired prior to July 1, 1984, who are members of the MSRS (including former Department of Social Services employees hired prior to July 1, 1984), and for those who have retired. (All County employees participated in the State Retirement System until 1965.) The County contribution for this account is determined by State actuaries. Beginning in FY81, the amount due was placed on a 40-year amortization schedule.
- State Library Retirement: Accrued liability for retirement costs for three Montgomery County Public Library retirees who are receiving a State retirement benefit. These were County employees prior to 1966 who opted to stay in the State plan.

to low-income working families in Montgomery County. The County, through the NDA, reimburses the State for the cost of the refund and related administrative expenses.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	10,518,000	0.0
FY07 CE Recommended	10,123,800	0.0

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	808,130	0.0
FY07 CE Recommended	848,350	0.0

Takoma Park Library Annual Payment

The annual amount provided in this NDA is a function of County expenditures for Libraries (as a share of property tax-funded spending) and the City's assessable base. The payment is authorized by Section 2-53 of the Montgomery County Code.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	89,670	0.0
FY07 CE Recommended	103,620	0.0

Takoma Park Police Rebate

The County provides financial support to the City of Takoma Park for police protection services in accordance with provisions of the County Code. This provision was enacted in 1949 and provides a payment to the City for protective services for the County residents of the City of Takoma Park. The payment is based on a formula, which uses \$0.048 per \$100 of assessable base tax rate with "full value assessment" levied on real property.

FY07 Recommended Changes

	Expenditures	WYs
FY06 Approved	504,880	0.0
FY07 CE Recommended	564,670	0.0

Working Families Income Supplement

This NDA provides funds to match the State's Refundable Earned Income Tax Credit (EITC). The intent of the Working Families Income Supplement is to provide financial assistance

BUDGET SUMMARY

	Actual FY05	Budget FY06	Estimated FY06	Recommended FY07	% Chg Bud/Rec
COUNTY GENERAL FUND					
EXPENDITURES					
Salaries and Wages	616,368	1,595,720	1,595,720	2,673,160	67.5%
Employee Benefits	58,460	159,740	159,740	114,560	-28.3%
County General Fund Personnel Costs	674,828	1,755,460	1,755,460	2,787,720	58.8%
Operating Expenses	76,603,470	90,094,900	89,572,730	92,815,160	3.0%
Capital Outlay	0	1,010,500	1,010,500	1,104,000	9.3%
County General Fund Expenditures	77,278,298	92,860,860	92,338,690	96,706,880	4.1%
PERSONNEL					
Full-Time	4	6	6	2	-66.7%
Part-Time	0	0	0	0	—
Workyears	1.4	3.2	3.2	2.9	-9.4%
REVENUES					
Takoma Park Munic. Tax Duplic. Loan Reimb.	50,000	50,000	50,000	50,000	—
Rental Property - Conference Center	62,531	125,000	125,000	125,000	—
Rental Property Income	4,545,805	3,351,150	3,351,150	3,351,150	—
Conference Center - Net Proceeds	1,117,885	775,000	1,813,000	1,764,000	127.6%
County General Fund Revenues	5,776,221	4,301,150	5,339,150	5,290,150	23.0%
GRANT FUND MCG					
EXPENDITURES					
Salaries and Wages	0	181,760	181,760	283,780	56.1%
Employee Benefits	0	0	0	0	—
Grant Fund MCG Personnel Costs	0	181,760	181,760	283,780	56.1%
Operating Expenses	14,000	10,050,000	18,050,000	10,025,000	-0.2%
Capital Outlay	0	0	0	0	—
Grant Fund MCG Expenditures	14,000	10,231,760	18,231,760	10,308,780	0.8%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
Workyears	0.0	0.0	0.0	0.0	—
REVENUES					
Historical Activities: Historic Preservation	14,000	50,000	50,000	25,000	-50.0%
Miscellaneous Future Grants	0	10,000,000	18,000,000	10,000,000	—
Grant Fund MCG Revenues	14,000	10,050,000	18,050,000	10,025,000	-0.2%
RESTRICTED DONATIONS					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Restricted Donations Personnel Costs	0	0	0	0	—
Operating Expenses	595,035	0	782,740	0	—
Capital Outlay	46,024	0	0	0	—
Restricted Donations Expenditures	641,059	0	782,740	0	—
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
Workyears	0.0	0.0	0.0	0.0	—
DEPARTMENT TOTALS					
Total Expenditures	77,933,357	103,092,620	111,353,190	107,015,660	3.8%
Total Full-Time Positions	4	6	6	2	-66.7%
Total Part-Time Positions	0	0	0	0	—
Total Workyears	1.4	3.2	3.2	2.9	-9.4%
Total Revenues	5,790,221	14,351,150	23,389,150	15,315,150	6.7%

FY07 RECOMMENDED CHANGES

	Expenditures	WYs
COUNTY GENERAL FUND		
FY06 ORIGINAL APPROPRIATION	92,860,860	3.2
<u>Arts and Humanities Council</u>		
Add: Cultural Facility Improvement Grant: Metropolitan Center for Visual Arts (Design and construction of a new building in downtown Rockville)	500,000	0.0
Add: Transition Grant: Imagination Stage, Inc. (Expenses for financial debt incurred with building new facility in Bethesda)	410,000	0.0
Add: Transition Grant: Baltimore Symphony Orchestra (Move to Strathmore and start-up expenses in new location)	350,000	0.0
Add: Cultural Facility Improvement Grant: Sandy Spring Museum (Construction of Sandy Spring Library and Archive)	250,000	0.0
Add: Transition Grant: National Philharmonic (Expenses incurred in operations at new Strathmore Music Center)	250,000	0.0
Add: Transition Grant: Olney Theatre Center for the Arts (Transition to new and expanded Main Stage)	250,000	0.0
Add: Cultural Facility Improvement Grant: Adventure Theatre (Furnishings, fixtures and equipment for renovated space under construction at Glen Echo Park)	200,000	0.0
Add: Transition Grant: Round House Theatre (Support for Silver Spring Theatre)	200,000	0.0
Add: Transition Grant: Strathmore Hall Foundation, Inc. (Support for transition)	200,000	0.0
Add: Transition Grant: CityDance Ensemble (Ramp up of dance program at Strathmore)	100,000	0.0
Add: Transition Grant: Glen Echo Park Partnership (Ramp-up to full rental and classes)	89,490	0.0
Decrease Cost: Elimination of One-Time Items Approved in FY06	-2,591,690	0.0
<u>Charter Review Commission</u>		
Decrease Cost: Annualization of FY06 Operating Expenses	-500	0.0
<u>Closing Costs Assistance</u>		
Increase Cost: Annualization of FY06 Operating Expenses	7,250	0.0
<u>Community Grants</u>		
Add: Community Empowerment Grant: Boys & Girls Clubs of Greater Washington (Project SMART: Skills Mastery and Resistance Training)	25,000	0.0
Add: Community Empowerment Grant: Carribean Help Center, Inc. (No One Left Behind)	22,600	0.0
Add: Community Empowerment Grant: CASA of Maryland, Inc. (Building a Multicultural Community)	25,000	0.0
Add: Community Empowerment Grant: Habitat for Humanity of Montgomery County, Inc. (Building Community in Burtonsville)	22,000	0.0
Add: Community Empowerment Grant: Holy Cross Hospital (Senior Engagement Study)	10,610	0.0
Add: Community Empowerment Grant: Jewish Community Center of Greater Washington (Getting Involved in Your Community)	20,760	0.0
Add: Community Empowerment Grant: Jewish Council for the Aging (Project I-3: Innovate, Inform, and Include Montgomery County Seniors)	24,770	0.0
Add: Community Empowerment Grant: King's Club, Bethel World Out Reach Church (Extreme Financial Makeover)	25,000	0.0
Add: Community Empowerment Grant: Korean Community Service Center of Greater Washington (The Keystones Project)	25,000	0.0
Add: Community Empowerment Grant: Montgomery Village Foundation, Inc. (40th Anniversary Celebration)	13,070	0.0
Add: Community Empowerment Grant: Through the Kitchen Door International, Inc. (Hispanic Intercultural Day)	25,000	0.0
Add: Community Empowerment Grant: Washington Youth Foundation (Parent Awareness Campaign)	25,000	0.0
Add: Community Grant: Active for Life (Classes/materials teaching seniors to become more active)	87,730	0.0
Add: Community Grant: Alpha Phi Alpha Fraternity, Inc. (Social Studies and Citizenship)	23,140	0.0
Add: Community Grant: Alzheimer's Association (Family Caregiver Training Project)	18,000	0.0
Add: Community Grant: American Film Institute (Operating support)	525,430	0.0
Add: Community Grant: Anchor Mental Health (Bilingual MSW Counselor for McCarrick Center in Wheaton)	54,000	0.0
Add: Community Grant: Archdiocese of Washington (Computers and sound system for Roeder Road)	50,000	0.0
Add: Community Grant: Asian American LEAD (After-school academic enrichment, tutoring, mentoring, and family strengthening to low-income Asian American students and families)	125,000	0.0
Add: Community Grant: Asian Pacific American Chamber of Commerce (Seminars for Asian American business owners)	20,000	0.0
Add: Community Grant: Association of African American Financial Advisors (Training)	81,310	0.0
Add: Community Grant: Aunt Hattie's Place (Bond bill match for construction)	350,000	0.0
Add: Community Grant: Barbara Bush Foundation (Maryland Celebration of Reading)	15,000	0.0
Add: Community Grant: CASA of Maryland, Inc. (Administrative Improvements)	200,000	0.0
Add: Community Grant: CASA of Maryland, Inc. (Expanded health access services to the French-speaking African community)	30,000	0.0

	Expenditures	WYs
Add: Community Grant: CASA of Maryland, Inc. (Multicultural Center Renovations)	100,000	0.0
Add: Community Grant: Centro Familia (Early childhood care and education in immigrant communities)	72,000	0.0
Add: Community Grant: CHI Centers, Inc. (Bond bill match for Hillandale Center Renovations)	346,000	0.0
Add: Community Grant: Child Center and Adult Services, Inc. (Healthy Mothers, Healthy Babies)	20,000	0.0
Add: Community Grant: Chinese American Senior Service Association (Assessment survey to determine need for a Chinese/English bilingual service center)	2,000	0.0
Add: Community Grant: Community Bridges, Inc. (Jump Start Girls/Adelante Ninas Summer Outdoor Adventure Camp)	16,520	0.0
Add: Community Grant: CSAAC (Matching funds for construction of new headquarters in Montgomery Village)	200,000	0.0
Add: Community Grant: Easter Seals (Construction of the Harry & Jeanette Weinberg/Easter Seals Inter-Generational Center)	250,000	0.0
Add: Community Grant: George B. Thomas, Sr. Learning Academy, Inc. (Saturday School)	200,000	0.0
Add: Community Grant: Heritage Tourism Alliance of Montgomery County (Operating Support)	25,000	0.0
Add: Community Grant: IMPACT Silver Spring (IMPACT in the Schools)	100,000	0.0
Add: Community Grant: Ivy Mount School (Renovations to the early childhood wing to ensure handicapped accessibility)	100,000	0.0
Add: Community Grant: Jewish Coalition Against Domestic Abuse (One-Year of Rent and Furniture Purchase)	24,350	0.0
Add: Community Grant: Jewish Council for the Aging (Replacement bus for ElderBus Transportation System)	70,000	0.0
Add: Community Grant: Jewish Federation of Greater Washington (Parking lot renovations)	200,000	0.0
Add: Community Grant: Jewish Foundation for Group Homes (Central activity/education center)	200,000	0.0
Add: Community Grant: Jewish Social Service Agency (Bond bill match for construction of new headquarters at Falls Grove)	200,000	0.0
Add: Community Grant: Jewish Social Service Agency (Raiser's Edge updates)	24,500	0.0
Add: Community Grant: Latino Economic Development Corporation (Business loan, training, and technical assistance services to small businesses)	50,000	0.0
Add: Community Grant: Maryland Soccer Foundation (Assists area soccer clubs to reduce facility-use fees at the SoccerPlex)	100,000	0.0
Add: Community Grant: Maryland Vietnamese Mutual Association, Inc. (Vietnamese Parenting Enrichment Program)	25,000	0.0
Add: Community Grant: Mental Health Association (N*COMMON - Multicultural mental health initiative)	108,000	0.0
Add: Community Grant: Montgomery General Hospital (Addition)	500,000	0.0
Add: Community Grant: Nonprofit Village, Inc. (Nonprofit village planning and development)	10,000	0.0
Add: Community Grant: Old Blair High School Auditorium (Renovations to the old Blair High School Auditorium in Silver Spring)	310,000	0.0
Add: Community Grant: Prison Outreach Ministries, Inc. (Welcome Home Project)	50,000	0.0
Add: Community Grant: Rockville Community Baseball, Inc. (Purchase and installation of baseball field lights at Knight Field on the Montgomery College-Rockville campus)	150,000	0.0
Add: Community Grant: Victory Youth Centers, Inc. (Building)	662,000	0.0
Add: Community Service Grant: Adventist Community Services (Refrigerator, Access Door, Shed)	13,080	0.0
Add: Community Service Grant: CHI Centers, Inc. (Van)	20,000	0.0
Add: Community Service Grant: Chinese Cultural and Community Service Center, Inc. (Computer Hardware, Software)	20,000	0.0
Add: Community Service Grant: Circle of Hope Therapeutic Riding, Inc. (Computer equipment, Therapy horse)	19,850	0.0
Add: Community Service Grant: Community Ministry of Montgomery County (Work stations, Chairs, Conference Table)	20,000	0.0
Add: Community Service Grant: Crossway Community, Inc. (Workstations)	9,700	0.0
Add: Community Service Grant: Disabled Sports USA (Hardware/software)	9,500	0.0
Add: Community Service Grant: Family Services Agency, Inc. (Computers)	19,010	0.0
Add: Community Service Grant: Habitat for Humanity of Montgomery County, Inc. (Landscaping)	20,000	0.0
Add: Community Service Grant: Head Injury Rehabilitation and Referral Services, Inc. (Office Equipment)	2,360	0.0
Add: Community Service Grant: Holy Cross Hospital (Osteoporosis Machine)	10,800	0.0
Add: Community Service Grant: Housing Opportunities Community Partners, Inc. (Educational Software)	9,510	0.0
Add: Community Service Grant: Independence Now, Inc. (Computer Hardware)	9,960	0.0
Add: Community Service Grant: Ivy Mount School (Bathroom Renovations)	20,000	0.0
Add: Community Service Grant: Jewish Community Center of Greater Washington (Pool Lift Chair, Sensor Equipment)	19,980	0.0
Add: Community Service Grant: Jewish Council for the Aging (Computers)	20,000	0.0
Add: Community Service Grant: Jewish Foundation for Group Homes (Van)	20,000	0.0
Add: Community Service Grant: Latin American Youth Center (12 Passenger Van)	20,000	0.0
Add: Community Service Grant: Literacy Council of Montgomery County (Computers, Cable drops, Software)	6,950	0.0
Add: Community Service Grant: Mercy Health Clinic (12 Computers)	19,820	0.0
Add: Community Service Grant: Ministries United Silver Spring/Takoma Park, Inc. (1 Copier, 2 Computers)	4,320	0.0
Add: Community Service Grant: Mobile Medical Care, Inc. (Medical Equipment)	20,000	0.0
Add: Community Service Grant: Montgomery Child Care Association, Inc. (Playground Equipment)	18,690	0.0
Add: Community Service Grant: Montgomery County Housing Partnership, Inc. (Computers, Printers)	19,930	0.0

	Expenditures	WYs
Add: Community Service Grant: NAMI of Montgomery County (LCD Projectors, Bookshelves)	17,090	0.0
Add: Community Service Grant: Planned Parenthood of Metropolitan Washington (Overhead Projector, VHS/DVD, Laptop)	5,730	0.0
Add: Community Service Grant: Red Wiggler Foundation, Inc. (Deer Fencing)	20,000	0.0
Add: Community Service Grant: Rehabilitation Opportunities, Inc. (Postal Scale, Piece Counting Scale)	19,470	0.0
Add: Community Service Grant: Somali American Community Association, Inc. (10 Laptops)	11,500	0.0
Add: Community Service Grant: St. Luke's House, Inc. (Van)	20,000	0.0
Add: Community Service Grant: Suburban Hospital, Inc. (Bone Density Machine)	10,400	0.0
Add: Community Service Grant: Support Center, Inc. (Commercial Bus)	20,000	0.0
Add: Community Service Grant: Supported Employment Enterprise Corporation (SEEC) (Safety Equipment)	20,000	0.0
Add: Community Service Grant: Top Banana Home Delivered Groceries, Inc. (Attendance Clock, Warning Devices)	6,440	0.0
Decrease Cost: Elimination of One-Time Items Approved in FY06	-4,898,070	0.0
Compensation Adjustment		
Increase Cost: Non-Represented Performance-Based Pay Awards	947,920	0.0
Increase Cost: Performance Management - Ongoing Program Expenses	175,200	0.0
Increase Cost: MLS Performance-Based Pay Awards	149,820	0.0
Shift: Bargaining Actuarial Services from Retirement Funds	75,000	0.0
Increase Cost: Unemployment Insurance	27,360	0.0
Increase Cost: Annualization of FY06 Lapsed Positions	9,060	0.2
Increase Cost: Retirement Adjustment	4,260	0.0
Increase Cost: Group Insurance Adjustment	2,130	0.0
Increase Cost: Annualization of FY06 Personnel Costs	0	-0.1
Add: Miscellaneous Adjustments	-6,390	0.0
Decrease Cost: Non-Qualified Retirement Plan	-25,000	0.0
Decrease Cost: Deferred Compensation Management	-63,370	-0.4
Decrease Cost: Elimination of One-Time Items Approved in FY06	-83,200	0.0
Conference and Visitors Bureau		
Increase Cost: Legally-required 3.5% of hotel/motel tax receipts based on revenue estimates	114,800	0.0
Conference Center		
Increase Cost: Management Audit	50,000	0.0
Increase Cost: Annualization of FY06 Personnel Costs	8,190	0.0
Increase Cost: FY07 Compensation	5,830	0.0
Increase Cost: Group Insurance Adjustment	100	0.0
Decrease Cost: Retirement Adjustment	-80	0.0
Decrease Cost: Reduce Expenditures to Cover Operating Deficits due to Increased Conference Center Revenue Projections	-75,000	0.0
Council of Governments		
Increase Cost: Increase General Membership Dues	25,630	0.0
Increase Cost: Increase Other COG Payments	11,790	0.0
County Associations		
Increase Cost: MACo Dues	1,650	0.0
Increase Cost: NACo Dues	460	0.0
Desktop Modernization		
Increase Cost: Increase Number of PCs to Seat Management Contract	185,910	0.0
Increase Cost: Required Maintenance/Enhancements - Windows Vista License	160,000	0.0
Increase Cost: Required Maintenance/Enhancements - Symantec Ghost Upgrade	98,750	0.0
Increase Cost: Required Maintenance/Enhancements - Symantec Anti-Virus	9,560	0.0
Group Insurance-Retirees		
Increase Cost: Employer Contributions	2,336,220	0.0
Historical Activities		
Increase Cost: Annualization of FY06 Operating Expenses	8,020	0.0
Homeowners' Association-Roads		
Enhance: Additional lane miles maintained by homeowner associations qualifying for reimbursement	116,120	0.0
Housing Opportunities Commission		
Increase Cost: Compensation Adjustment	185,000	0.0
Increase Cost: Unfunded increase to utility costs	180,000	0.0
Increase Cost: Homeowners Association Fees for 275 communities	157,640	0.0
Inauguration & Transition		
Add: Transition Costs	100,000	0.0

	Expenditures	WYs
<u>Independent Audit</u>		
Increase Cost: Annualization of FY06 Operating Expenses	12,550	0.0
<u>Leases</u>		
Increase Cost: Operating costs, negotiated increases, taxes for existing leases, and new leases for FY07	1,457,310	0.0
<u>Motor Pool Fund Contribution</u>		
Increase Cost: Vehicles for Police (15) per Chief's Staffing Plan and EFO Program	310,000	0.0
Increase Cost: Vehicles for Sheriff (8)	176,000	0.0
Increase Cost: Vehicles for Police (8) Unmarked	156,000	0.0
Increase Cost: Vehicles for Police (7) per Staffing plan Year 2 for Police Community Action Team (PCAT)	147,000	0.0
Increase Cost: Vehicles for Police for Speed Camera Program	134,000	0.0
Increase Cost: Vehicles for Fire (2)	42,000	0.0
Increase Cost: Vehicles for Police (2) for Robbery Unit	40,000	0.0
Increase Cost: Vehicles for Health and Human Services (2)	26,000	0.0
Increase Cost: Vehicle for Homeland Security (1)	20,000	0.0
Increase Cost: Vehicle for Police (1) for Pedophile Unit	20,000	0.0
Increase Cost: Vehicle for DPWT for foliage removal	17,500	0.0
Increase Cost: Vehicle for Environmental Protection	15,500	0.0
Decrease Cost: Elimination of One-Time Items Approved in FY06	-1,010,500	0.0
<u>Municipal Tax Duplication</u>		
Increase Cost: FY07 payments to municipalities	181,350	0.0
<u>Risk Management</u>		
Decrease Cost: Annualization of FY06 Operating Expenses	-4,316,280	0.0
<u>State Positions Supplement</u>		
Increase Cost: Annualization of FY06 Personnel Costs	4,090	0.0
Increase Cost: Group Insurance Adjustment	1,230	0.0
Decrease Cost: Retirement Adjustment	-230	0.0
<u>State Retirement Contribution</u>		
Increase Cost: Labor Contract	40,220	0.0
<u>Takoma Park Library Annual Payment</u>		
Increase Cost: Library Rebate	13,950	0.0
<u>Takoma Park Police Rebate</u>		
Increase Cost: Reimbursement for Police services to the City of Takoma Park	59,790	0.0
<u>Working Families Income Supplement</u>		
Decrease Cost: Adjustment due to absence of FY06 one-time \$50 energy assistance payment	-394,200	0.0
FY07 RECOMMENDED:	96,706,880	2.9
GRANT FUND MCG		
FY06 ORIGINAL APPROPRIATION	10,231,760	0.0
<u>Compensation Adjustment</u>		
Increase Cost: Non-Represented Performance-Based Pay Awards	93,750	0.0
Increase Cost: MLS Performance-Based Pay Awards	8,270	0.0
<u>Historical Activities</u>		
Decrease Cost: Reduction in State grant award	-25,000	0.0
FY07 RECOMMENDED:	10,308,780	0.0

FUTURE FISCAL IMPACTS

Title	CE REC. FY07	FY08	FY09	(\$000's) FY10	FY11	FY12
This table is intended to present significant future fiscal impacts of the department's programs.						
COUNTY GENERAL FUND						
Expenditures						
FY07 Recommended	96,707	96,707	96,707	96,707	96,707	96,707
No inflation or compensation change is included in outyear projections.						
Arts and Humanities Council - Elimination of One-Time Items Recommended in FY07	0	-2,799	-2,799	-2,799	-2,799	-2,799
Items recommended for one-time funding in FY07, including Transition Grants and Cultural Facility Improvement Grants, will be eliminated from the base in the outyears.						
Community Grants - Elimination of One-Time Items Recommended in FY07	0	-6,483	-6,483	-6,483	-6,483	-6,483
Items recommended for one-time funding in FY07, including Community Grants, Community Service Grants, and Community Empowerment Grants will be eliminated from the base in the outyears.						
Desktop Computer Modernization NDA - Elimination of One-Time Items Recommended in FY07	0	-259	-259	-259	-259	-259
Inauguration and Transition	0	-100	-100	-100	0	-100
This NDA is funded every four- year election cycle.						
Motor Pool NDA - Elimination of One-Time Items Recommended in FY07	0	-1,104	-1,104	-1,104	-1,104	-1,104
Items recommended for one-time funding in FY07 including the purchase of vehicles will be eliminated from the base in the outyears.						
Compensation NDA - Labor Contracts	0	2	2	2	2	2
These figures represent the annualization of FY07 increments, general wage adjustments, and associated benefits.						
Conference Center NDA - Labor Contracts	0	1	1	1	1	1
These figures represent the annualization of FY07 increments, general wage adjustments, and associated benefits.						
State Supplemental NDA - Labor Contracts	0	6	6	6	6	6
These figures represent the annualization of FY07 increments, general wage adjustments, and associated benefits.						
Charter Review Commission - Biennial Workload Adjustment	0	1	0	1	0	1
The Commission reviews and recommends proposed Charter amendments every even-numbered year.						
Compensation Adjustment - Group Insurance Premium Contribution Changes	0	11,151	20,414	29,231	37,824	45,915
Future Group Insurance premium contributions are based on various factors including the Health Insurance Fund balance and claims cost experience.						
Compensation Adjustment NDA - Nonrepresented Pay-for-Performance Program	0	88	88	88	88	88
This represents implementation of pay-for-performance lump sum awards for nonrepresented employees beginning in FY07.						
Conference Center NDA - Management Audit	0	-50	0	-50	0	-50
Represents preliminary cost estimates for periodic Conference Center management audits currently projected to occur in FY07, FY09, and FY11. The FY07 estimated costs are \$50,000.						
Group Insurance for Retirees NDA	0	3,165	6,123	8,799	11,332	13,631
Ongoing Group Insurance contributions for retirees.						
Subtotal Expenditures	96,707	100,326	112,597	124,039	135,315	145,556